



सत्यमेव जयते

# The Gujarat Government Gazette

## EXTRAORDINARY

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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

#### PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made  
by the Government of Gujarat under the Gujarat Acts

#### FINANCE DEPARTMENT

#### NOTIFICATION

No. 15/2023-State Tax(Rate)

Sachivalaya, Gandhinagar, 20<sup>th</sup> October, 2023

#### GUJARAT GOODS AND SERVICES TAX ACT, 2017

**No.(GHN-85)GST-2023/S. 54(3)(7)GST Cell:-** In exercise of the powers conferred by sub-section (3) of section 54 of the Gujarat Goods and Services Tax Act, 2017 (Guj. 25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-45) GST-2017/S.54(3)(2)-TH dated the 30<sup>th</sup> June, 2017 being Notification No. 15/2017-State Tax (Rate), namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures “specified in sub-item (b) of item 5 of Schedule II of the Gujarat Goods and Services Tax Act”, the words, “of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupation, whichever is earlier”, shall be substituted.

By order and in the name of the Governor of Gujarat,

**JAYESH JOSHI,**

Joint Secretary to Government.

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